

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 484

Introduced by McDonald, 41

Read first time January 17, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to political subdivisions; to amend sections
2 2-257 and 35-509, Reissue Revised Statutes of Nebraska,
3 and section 23-1601, Revised Statutes Cumulative
4 Supplement, 2006; to change provisions relating to
5 payment of tax proceeds to county agricultural societies
6 and fire protection districts; to harmonize provisions;
7 and to repeal the original sections.
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 2-257, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 2-257 (1) The county board may, at the time other levies
4 and assessments for taxation are made and subject to section
5 77-3443, levy a tax upon all of the taxable property within the
6 county for the operation of the county agricultural society. The
7 tax shall be assessed, levied, and collected as other county taxes.
8 The proceeds of such tax shall be paid by the county treasurer to
9 the treasurer of the board of directors of such county agricultural
10 society on or before the fifteenth day of each month or more
11 frequently as provided in section 77-1759.

12 (2) The county agricultural society may act to exceed the
13 allocation provided by the county board under section 77-3444, but
14 if the county agricultural society acts to exceed the allocation,
15 the total levy shall not exceed three and one-half cents per one
16 hundred dollars of valuation.

17 Sec. 2. Section 23-1601, Revised Statutes Cumulative
18 Supplement, 2006, is amended to read:

19 23-1601 (1) It is the duty of the county treasurer to
20 receive all money belonging to the county, from whatsoever source
21 derived and by any method of payment provided by section 77-1702,
22 and all other money which is by law directed to be paid to him or
23 her. All money received by the county treasurer for the use of the
24 county shall be paid out by him or her only on warrants issued by
25 the county board according to law, except when special provision

1 for payment of county money is otherwise made by law.

2 (2) The county treasurer shall prepare and file the
3 required annual inventory statement of county personal property in
4 his or her custody or possession as provided in sections 23-346 to
5 23-350.

6 (3) The county treasurer, at the direction of the city or
7 village, shall invest the bond fund money collected for each city
8 or village located within each county. The bond fund money shall
9 be invested by the county treasurer and any investment income shall
10 accrue to the bond fund. The county treasurer shall notify the city
11 or village when the bonds have been retired.

12 (4) (a) On or before the fifteenth day of each month,
13 the county treasurer (i) shall pay to each city, village,
14 school district, ~~and~~ educational service unit, county agricultural
15 society, and rural or suburban fire protection district, located
16 within the county the amount of all funds collected or received for
17 the city, village, school district, ~~and~~ educational service unit,
18 county agricultural society, and rural or suburban fire protection
19 district, the previous calendar month, including bond fund money
20 when requested by any city of the first class under section 16-731,
21 and (ii) on forms provided by the Auditor of Public Accounts, shall
22 include with the payment a statement indicating the source of all
23 such funds received or collected and an accounting of any expense
24 incurred in the collection of ad valorem taxes, except that the
25 Auditor of Public Accounts shall, upon request of a county, approve

1 the use and reproduction of a county's general ledger or other
 2 existing forms if such ledger or other forms clearly indicate the
 3 sources of all funds received or collected and an accounting of any
 4 expenses incurred in the collection of ad valorem taxes.

5 (b) If all such funds received or collected are less than
 6 twenty-five dollars, the county treasurer may hold such funds until
 7 such time as they are equal to or exceed twenty-five dollars. In no
 8 case shall such funds be held by the county treasurer longer than
 9 six months.

10 (5) Notwithstanding subsection (4) of this section, the
 11 county treasurer of any county in which a city of the metropolitan
 12 class or a Class V school district is located shall pay to the city
 13 of the metropolitan class and to the Class V school district on a
 14 weekly basis the amount of all current year funds as they become
 15 available for the city or the school district.

16 Sec. 3. Section 35-509, Reissue Revised Statutes of
 17 Nebraska, is amended to read:

18 35-509 (1) The board of directors shall have the power
 19 and duty to determine a general fire protection and rescue policy
 20 for the district and shall annually fix the amount of money for
 21 the proposed budget statement as may be deemed sufficient and
 22 necessary in carrying out such contemplated program for the ensuing
 23 fiscal year, including the amount of principal and interest upon
 24 the indebtedness of the district for the ensuing year. After the
 25 adoption of the budget statement, the president and secretary of

1 the district shall request the amount of tax to be levied which
2 the district requires for the adopted budget statement for the
3 ensuing year to the proper county board on or before August 1
4 of each year. Such board shall levy a tax not to exceed ten and
5 one-half cents on each one hundred dollars upon the taxable value
6 of all the taxable property in such district when the district is
7 a rural or suburban fire protection district, for the maintenance
8 of the fire protection district for the fiscal year as provided by
9 law, plus such levy as is authorized to be made under subdivision
10 (13) of section 35-508, all such levies being subject to section
11 77-3443. The tax shall be collected as other taxes are collected
12 in the county, deposited with the county treasurer, and placed to
13 the credit of the rural or suburban fire protection district so
14 authorizing the same to be paid to the ~~secretary-treasurer~~ of such
15 ~~district as is provided for by subsection (3) of this section or to~~
16 on or before the fifteenth day of each month or more frequently as
17 provided in section 77-1759 or be remitted to the county treasurer
18 of the county in which the greatest portion of the valuation of
19 the district is located as is provided for by subsection (2) of
20 this section. For purposes of section 77-3443, the county board of
21 the county in which the greatest portion of the valuation of the
22 district is located shall approve the levy.

23 (2) All such taxes collected or received for the district
24 by the treasurer of any other county than the one in which the
25 greatest portion of the valuation of the district is located shall

1 be remitted to the treasurer of the county in which the greatest
2 portion of the valuation of the district is located at least
3 quarterly. All such taxes collected or received shall be placed to
4 the credit of such district in the treasury of the county in which
5 the greatest portion of the valuation of the district is located.

6 ~~(3) It shall be the duty of the secretary-treasurer of~~
7 ~~the district to apply for and receive from the county treasurer~~
8 ~~of the county in which collected or from the county treasurer of~~
9 ~~the county in which the greatest portion of the valuation of the~~
10 ~~district is located, if such district is located in more than~~
11 ~~one county, all money to the credit of the rural or suburban~~
12 ~~fire protection district or collected for the same by such county~~
13 ~~treasurer, upon an order of the treasurer countersigned by the~~
14 ~~president of such district. The money shall be paid out upon~~
15 ~~warrants drawn upon the secretary-treasurer by authority of the~~
16 ~~board of directors of the district bearing the signature of the~~
17 ~~secretary-treasurer and the countersignature of the president of~~
18 ~~the rural or suburban fire protection district.~~

19 ~~(4)~~ (3) In no case shall the amount of tax levy exceed
20 the amount of funds to be received from taxation according to the
21 adopted budget statement of the district.

22 Sec. 4. Original sections 2-257 and 35-509, Reissue
23 Revised Statutes of Nebraska, and section 23-1601, Revised Statutes
24 Cumulative Supplement, 2006, are repealed.